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Editor’s Note

Dear Readers,

Welcome to read yet another thrilling and informative Accountability Sector Bulletin. This Bulletin aims to enhance the availability and accessibility of information on accountability sector reforms, achievements, planned interventions, challenges, good practices, successes, constraints and innovations; and promote regular communication with you to inform and seek your contribution and participation in the sector interventions. The bulletin is widely distributed to among others members of Parliament, government Ministries, Departments, Agencies and Local Governments, civil society, private sector, professional associations, development partners, academia and the citizenry.

In this edition, we take you through what you are expected to do as a citizen in the fight against corruption, the impediments to the anti-corruption struggle, impact of corruption on service delivery, and the means put forward by the IG to foster the reporting of corruption cases. We share the Inter-agency forum (IAF)’s experience of the factors hindering effective implementation of anti-corruption measures and joint inspections of government programmes and projects. We also closely examine why corruption is not widely rejected by the Ugandan society, and why it has enjoyed a largely uninterrupted main stay in Uganda.

In this bulletin, we share the Capital Markets Authority’s journey of fulfilling its education mandate through the public education programme, and conducting financial literacy across the country with initiatives like the Capital Markets Secondary Schools Challenge, University Investment Clubs Challenge, etc., sharing its achievements, challenges and future plans. We also look at how the former KCC has been turned around to a now better organised KCCA with an updated assets register, land titles for all its land, clean audit reports, “A1” credit rating by a World Bank Commissioned study; and many more achievements.
In this issue, the Public Procurement and Disposal of Public Assets Authority (PPDA) in its role as the oversight body of public procurement is in final preparations that will see all public procurement activities handled electronically which is under the electronic Government Procurement (eGP) project that is set to be rolled by July 1st 2018. We also share on how procurement “barazas” have stimulated demand for accountability by bringing together different stakeholders to discuss matters of public procurement.

Client charters have bridged the missing link in service delivery. In this edition, we have illustrated client charters and how they bridge the link, with a live example of Mbale Regional Referral hospital. The Uganda Investment Authority also shares how the Team Uganda Concept has brought together about 40 investment relevant MDAs to address constraints faced by investors because of bureaucracy, and corruption among others. We also share statistics on licenced investments and investment value in FY2015/16.

We have included a recap on the role of statistics in national development, growth and planning; and the need for every literate Ugandan to be able to understand and interpret statistics. We also recap on some of the reforms undertaken by government to strengthen Public Financial Management, and highlighted some of the persistent and prevalent irregularities and poor financial management practices in some government institutions, which have affected the pace of reform implementation.

Please feel free to share your comments and advice on how best we can enrich the Accountability Sector Bulletin, and remember to get a copy of next issue.

Enjoy the reading!

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The Anti-Corruption Act, 2009 defines and criminalizes corruption. S.2 provides that a person commits the offence of corruption when he or she solicits or offers a benefit or undue advantage for himself or herself in exchange for the performance of his public functions, diverts public resources for personal gain and influence peddling among others.

Corruption directly impacts on the ability of government to provide the primary needs to its people. It is therefore most importantly a socio-economic issue but also a political issue.

One of the biggest impediments to the anti-corruption struggle stems from the apathy that the majority of the public has towards corruption. The public does not seem to appreciate the direct correlation between the taxes levied and the services provided to them. As a result they tend to think that it is the government that loses from corruption and not themselves. This could not be further from the truth especially for the poor and disadvantaged who desperately need access to government services and programs.

Ugandan culture tends to condone corruption by creating unrealistic expectations on politicians to meet their social needs, glorifying the corrupt as well as through nepotism where people focus on sons of the soil regardless of their competencies. Attitudes such as “you have fallen in things”, “it’s our turn to eat” are common place in our society. Such attitudes are counterproductive to the legal efforts taken by the Inspectorate of Government to fight the vice. Often times when the Inspectorate acts within the law to hold the corrupt culpable, emissaries are sent to seek clemency for one of their own. The Inspectorate is working to change such perceptions through its Directorate of Education and Prevention of Corruption working in tertiary institutions.

Such attitudes coupled with greed have led to a situation of endemic corruption in our society. It is sometimes argued that public outcry against corruption is not strong because there is no direct victim. This is simply not true. Every woman who does not have access to maternal health care is a victim, every child who is forced...
to study under dilapidated buildings is a victim, every graduate who cannot find a job to make a living is a victim and it is our responsibility as a society to say “NO” to corruption as individuals and to support the government institutions mandated to fight it.

This can be achieved through reporting corruption whenever it occurs and not only when it directly affects you as an individual. The Inspectorate of Government has several measures in place to make reporting corruption easy. There is the Report to IG toll-free sms system (type ‘corrupt’ and sms to 6009) through which complaints can be received and followed up for investigations, one can also lodge a complaint at any of the 16 regional offices or at the Inspectorate of Government Headquarters among others.

It is also important for whistle-blowers to provide all the information that they have concerning an allegation. The Whistle Blowers Protection Act, 2010 provides for the procedures by which individuals in both the private and public sector may, in the public interest, disclose information that relates to irregular, illegal or corrupt practices. It also provides for protection against victimization of persons who make disclosures.

In the prosecution of offenders the burden lies on the Inspectorate to prove its case beyond reasonable doubt. The current conviction rate stands at about 80% which is a testament to the thoroughness of the investigations of the Inspectorate. Witnesses also play a very vital role in successful prosecution. The Inspectorate faces challenges where witnesses refuse to testify due to fear of the repercussions, loyalty to culprits or turn hostile on the witness stand. Article 17 of the Constitution of Uganda provides in addition to other duties such as participating in the electoral process, paying taxes, that it shall be the duty of a citizen to combat corruption and misuse or wastage of public resources.

The need to tackle corruption in a firm and strategic manner has become even more urgent with the current drive to see Uganda attain lower middle income status by 2020 where there is enough food for everybody, longer years in school for children, and fewer people dying from common diseases among others which can only be achieved through effective service delivery. We must ensure that our systems of public accountability are strong both in terms of legal measures, early detection of possible corruption and strong and consistent enforcement of sanctions. The public plays a major role in demanding for the legal and institutional framework to achieve this as well as keeping corruption high on the policy agenda.

The Inspectorate of Government has undertaken several measures to match this increased momentum in the anti-

“The current conviction rate stands at about 80% which is a testament to the thoroughness of the investigations of the Inspectorate.”
corruption struggle. The Inspectorate has devoted a significant human resource to investigating high profile corruption scandals through its Directorate of Special Investigations. It has also created a unit within the Directorate of Legal Affairs to follow up recovery of proceeds of corruption and other court awards for recovery of lost resources. It has also launched the online system for declaration of assets and liabilities of public officers.
As the lead anti-corruption agency, we believe that great strides have been made in the fight. We appreciate the efforts made by our partners in the accountability sector to enhance mechanisms for improved financial management and we call upon the public to stand firm in demanding an accountable and responsive public sector.

Appreciating that the new Parliament has a significant number of new members, the Inspectorate has undertaken, with support from SUGAR (Strengthening Uganda’s Anti-Corruption Response) to interface with Members of Parliament; particularly the accountability committees to help them appreciate the work and role of the Inspectorate and to impress upon them the importance of legislation reforms in relation to asset recovery.

CMA leading capital markets public education drive

By Capital Markets Authority

In the capital markets, savers, whom we refer to as the investors, have the opportunity to invest their savings by either buying shares in already established businesses that are in need of growth capital, or even simply lending out their savings by buying bonds to these businesses for a descent return after a specified period of time; so it’s a win – win situation for both the saver and the enterprise. One of the objects of the Capital Markets Authority (CMA) as enshrined in the CMA Amendment Act 2016 is to conduct investor education. However, it is obvious that a market with well informed investors but no products to buy is rather inactive failing to serve the investors and the economy in general. This element has driven CMA to look further into expanding its education mandate to include issuers, who comprise of both private and public enterprises as well as agencies that are looking to expand their operations, and therefore need long term patient capital.

Owing to the fact that investors and issuers have other options to choose from, there is need for continuous education for both parties to ensure that they are availed with more options from which to choose. This is why for CMA, rather than stick to “investor education”, the approach changed to “public education”.

The CMA public education programme

Since inception, the authority has been engaged in conducting financial literacy and public education programmes across the country. Some of the notable public education initiatives include the
Capital Markets Secondary Schools Challenge, the University Investment Clubs Challenge which CMA pioneered alongside partners like the Association of Chartered Certified Accountants of Uganda, as well as the numerous opportunities that arose during the road shows for the earlier initial public offers. These programmes targeted a diverse audience among which were the working class, university, tertiary and secondary schools students, among others. CMA also worked closely with partners including the Bank of Uganda, the insurance regulator and association, and other financial sector institutions to conduct financial literacy in various parts of the country. A major milestone for the financial sector and the country at large in which CMA played a vital role was the development of the National Financial Literacy Strategy which was launched in August 2013. This process was led by the Central Bank of Uganda. The objective of the strategy was to improve the quality of life and enhance financial inclusion.

However in 2014/15, CMA launched a more targeted public education programme with the aim of increasing the number of investors in the capital markets as well as issuers of capital markets products. It had been observed that addressing the demand side alone would not create the desired outcome, and therefore the supply side had to also be activated. Notably, by the end of 2013, the Uganda Securities Exchange had about 26,000 Securities Central Depository (SCD) accounts, of which about 10% are active. CMA sought to tap into the over fifteen million working population to double the number of investors in the stock market. Additionally, the issuer outreach program has sought to increase securities available for investing.

Aware of its limitations, among which were the limited human resources, the authority opted to outsource the delivery of public education to individual persons who were recruited from within the financial sector. The rationale for outsourcing was to increase outreach and maximize spread of the capital markets gospel within the limited resource envelope. Consequently, over 25 resource persons were recruited and trained to make presentations to various groups of potential investors across the country. The resource persons included market intermediary staff, individuals with a finance background and those that had interacted with the markets previously, both within and outside Uganda either as intermediaries or regulators.

“\nIt is obvious that a market with well informed investors but no products to buy is rather inactive failing to serve the investors and the economy in general. “
Over the last two years, through the resource persons, CMA has been able to reach out to people not only within the central business district of Kampala, but several others including Entebbe, Mukono, Wakiso, and upcountry districts in the Northern, Eastern and Western parts of the country.

To date, a total of 15,000 individuals have been reached since the launch of the programme in 2014. Some of these individuals have been able to open securities central accounts, and a number have started trading in the available stocks on the market. The programme has also played a key role in improving the capital markets brand among the ordinary and less educated publics, a subject which was previously perceived to be a preserve of the elite.

On the other hand, the authority has been keen to educate potential issuers about the benefits of coming to the capital markets. A lot of emphasis has been put on indigenous companies which have existed for a while and have the potential to grow. Some of the target sectors include the financial sector businesses, manufacturing, as well as other service sector players. The approach has mainly been one-on-one meetings with the business owners through sector round table engagements and public lectures have also been used to reach out to this audience. One of the ways this has also explored is the use of testimonies to try and bring the conversation closer to the reality and to this end, CMA has invited some of the notable business leaders and owners to share their stories over the years on their successes and fears with regards to raising long term capital from the capital market.

**What have been the challenges?**

Like any other initiative, the programme has faced a few challenges in the course of its implementation. First and foremost is the budgetary limitation, which forces the authority to scale down on how far or how much can be done. However, CMA has been keen to address this problem through establishing strategic partnerships with like-minded organizations to leverage on each other’s strengths. The authority has also pursued external donor funding to ensure that it’s able to sustain the public education campaigns.

Secondly, the market is generally starved of products and this has limited the level of participation of potential investors. It is common knowledge in this market and many other nascent markets that IPOs tend to rake in more investors into the market, which eventually stimulates the secondary market activity. However, Uganda has had an average of one IPO every two years. This has been made worse in the recent past, where the last IPO was registered in 2012 and no company has come to the market four years down the road. This to some extent demotivates investors but also creates a vacuum in the market which edges investor appetite for the market.
Third, as earlier stated, the public education effort was extended to potential issuers to address the supply side but one of the major hurdles has been the opportunity to meet entrepreneurs and shareholders of indigenous Ugandan businesses to talk to them about the opportunities in the market. Numerous platforms including one-on-one meetings, sector based round tables, business leaders’ forums and conferences have been set up to try and address business owners but often times, they don’t attend these engagements. But as the famous Robin Hood says, “Rise and Rise again until lambs become lions”. This continues to be one of CMA’s major priorities and we will continue to reach out to potential issuers in a bid to drive market development.

The way forward

It is important in any business operation to be aware of one’s limitations and work out a system in which they can be overcome. As an industry, we are aware of the potential barriers that come with introducing new concepts. For businesses and enterprises, the commonly known ways of accessing capital have been mainly bank loans. Needless to note, banks have more limitations to how much they can offer and how long they will require one to pay back this money because it belongs to depositors. So capital markets will be a necessary avenue for businesses that are looking to grow and expand beyond their current scope.

Innovation and adoption of advanced technological approaches will go a long way in shaping how public education shall be delivered. Investor education will continue with specific emphasis on people with disposable income. While there may not be as many opportunities in Uganda at the moment for new products, the region is moving towards integration and one of the prospects this offers is access to other markets including Kenya, Tanzania and Rwanda.

The CMA will also continue to promote investment in other capital markets products including treasury bills and bonds, as well as collective investment schemes which are good savings and investment avenues for smaller savers who would be willing to pool their resources together to make more meaningful investment and returns.

So the journey for us has simply just started; the authority is committed to making all its operations simpler, faster and ultimately cheaper to ensure that we attract the right players into our capital markets while ensuring fairness, transparency and efficiency.
Accountability Sector Bulletin

Fame and shame as the Inter Agency Forum (IAF) inspects service delivery in Teso-sub region

By Regina Ceali Namakula – Directorate for Ethics and Integrity

Uganda is acclaimed for its very good legal and institutional framework for fighting corruption, although the implementation of this good framework to some extent is seen to have fallen short of public expectations. Some of the key factors hindering the effective implementation of anti-corruption measures are limited supervision and inspection of government programmes, weak enforcement mechanism for administrative actions, and public apathy. This state of affairs has partly led to poor delivery of public services and low level of public demand for accountability and participation in national development.

In response to the above shortcomings, the Directorate for Ethics and Integrity (DEI); the Secretariat for Inter Agency Forum (IAF) Against Corruption, embarked on organizing Joint inspections of government programmes/projects to enhance compliance to accountability policies and service delivery standards and targets. In December 2016 the joint IAF inspection was carried out in Teso-Sub Region specifically in the districts of Amuria, Bukedea and Kaberamaido.

The inspection was based on issues that were raised by the members of Teso Anti-Corruption Coalition (TAC) with regard to poor service delivery in their region and the need to address the gaps identified by the oversight institutions to the region. Key issues of concern were; mismanagement of public resources, poor contract management leading to shoddy construction works and irregular payments of salaries.

Prominent among issues that informed the IAF inspection were; incomplete structures mostly for schools and district administration blocks even when funds were readily available, absenteeism and reporting late to duty stations, poor workmanship on projects, abandonment of projects before conclusion.

The findings

The inspection un-earthed cases of fame and shame from the three districts including abandoned construction sites, completed but dormant health facilities, misuse of public offices, mismanagement of funds, and lack of accountability.

However, not all findings were full of gloom. Some findings from Kaberamaido District indicated well managed projects and resources. This was attributed to the consistence of the
District Integrity Promotion Forum (DIPF) which constantly demanded for early procurement and commissioning of Government programs. All other districts were challenged to follow the example of Kaberamaido.
As a way forward, it was agreed that the respective districts respond to the recommendations given by the IAF team. Key actions proposed to be taken by the oversight institutions included; value for money audits, investigations on procurement management, investigate cases of absenteeism and interdict officers found guilty of abusing office and contractors found guilty must be held responsible to account.
Government is committed to the fight against corruption and other incidences of moral decadency. A zero tolerance stance has been adopted to curb these vices in order to attain the desired national development. Significant interventions have been undertaken by government to respond to this problem; key among the interventions are:

a). Strengthening the legal framework for fighting corruption

b). Establishment of strong institutional framework to enforce the legal framework

c). Introduction of key public sector and financial reforms to remove systems and procedures that provide fertile grounds for corrupt practices.

The Constitution of the Republic of Uganda 1995 Article 17(1)(i) bestows a duty on every citizen to fight corruption and wastage of public property. Members of the Teso Anti-Corruption Coalition (TAC) played their role by raising issues in relation to delivery of services in their region and demanded accountability for the same. It is believed that the fruits of the move by TAC will be evidenced as the recommendations are responded to.

The Directorate for Ethics and Integrity will continue to work with the IAF family and all stakeholders in the fight against corruption, promotion of accountability and effective leadership in Government Ministries, Department and Local Governments.

Note:

The Government of Uganda under the auspice of the Inter Agency Forum (IAF) Against Corruption developed a Five Year Strategic Plan of action; the National Anti-Corruption Strategy (NACS 2014-2019) to guide national actions on fighting corruption and rebuilding ethics and integrity.

One of the objectives of the NACS is to; increase public awareness and empowerment of citizens to participate in anti-corruption measures at all levels of the society.

The above NACS objective therefore seeks to achieve a vigorous engagement of the public through dialogue and dissemination of all government anti-corruption policies; legislation and plan of action to enable them understand their ‘watch dog’ roles and support the implementation of the national anti-corruption efforts.

To underscore the importance of the NACS objective, His Excellency the President directed all Ministers and Accounting Officers of public institutions to ensure that policies, strategies and programmes of government under their jurisdictions are effectively and timeously supervised, inspected and the results communicated to the public through appropriate channel of communications.
It is against that backdrop that the DEI coordinated the inspection program in the Eastern Region. The activity was financially supported by the UNDP funded “Institutional Effectiveness Program”.

Client Charters to bring the missing link in service delivery: a case study of Mbale Regional Referral Hospital

By Patrick Okema and Erina Catherine Namwirya – Ministry of Public Service

The recently launched National Service delivery survey 2015 report revealed that citizens’ participation in development was very low, this indicates that if the government is to achieve the aspiration of a middle income status by 2020, the public should ask for accountability.

Accountability ensures actions and decisions taken by public officials are subject to oversight so as to guarantee that government initiatives meet their stated objectives and respond to the needs of the community, thereby contributing to better governance and poverty reduction.

Mbale Regional Referral Hospital

A case in point is Mbale Regional Referral Hospital; the patients’ right to receive free medical services is emphasized through displaying signs throughout the hospital in both English and the local languages.

Also, the management invites patients to report incidences of where providers try to solicit for a bribe or extort money.

Additionally to the written notices, the hospital has also instituted another communication strategy using radio talk shows to convey key information about services provided and the rights of clients.

This radio talk show provides for a two-way communication in that the public are invited to call in during the programme and put questions, concerns and suggestions to the service provider.

The talk shows have proved to be the most effective medium not only in making clients aware of the rights but also in empowering them to seek redress if they are not met, this promotes accountability and transparency in the provision of service delivery.

The hospital also has an annual event referred to as Hospital Week where members of the public are invited to visit the hospital to meet the managers and staff, even if they are not sick.

This gives the hospital an opportunity to share information about the services it provides, and to enable the service
Background
In December 2006, Government of Uganda’s Public Service Restructuring Programme (PSRP) through Ministry of Public Service introduced client charter as an instrument to bring closer the citizens’ in the process of improving service delivery. A number of Ministries, Department, Agencies and Local Governments have developed and implemented the client charter.

What is a client charter?
In the public service, a client charter is a document issued by a Public Service Organisation explaining the services offered by that organisation. The charter sets out service standards and the commitment to continuous service delivery that clients and stakeholders should expect. It is a social contract between an organisation and the service recipients.

Mbale Regional Referral Hospital has also established service standards; a service standard is a promise or commitment by the provider to deliver a measureable level of performance for its clients under normal circumstances.

Service Standards used by health providers elsewhere have typically reflected a maximum time that its external clients can expect to wait before receiving a defined service.

In Uganda, Regional Hospitals have chosen to establish a limited number of waiting time standards, with guidance from the Ministry of Health on setting realistic standards given the processes currently in use.

In implementing this standard, Mbale Regional Referral Hospital has chosen to establish service standards for a wide range of services, including specialized services and Medical support services.

These standards are clear, realistic and measurable. They are also expressed in a language which can be understood by patients.
Notices

At the hospital, the patients will find such notices, over time, such notices have proved to work

NOTICE!!

Do not offer money to health workers for any service in the hospital.
Services are absolutely free except in the Masaba wing, Endoscopy and Eye Department
To report any frauds please call:
- 0712-947332
- 0782-303445
- 0705-709616

RANGE OF SERVICE STANDARDS IN MBALE REGIONAL REFERRAL HOSPITAL

- **Emergence:** We shall attend to all emergencies within 20 minutes
- **Medical and Pediatric:** We shall attend and screen all critically ill medical and pediatric patients within the first 20 minutes on arrival to the wards.
- **Surgical:** We shall admit patients for minor/major operations within one hour from the time of arrival at the ward.
- **Obstetrics and Gynecology:** We shall triage and assess all expectant mothers within one hour on arrival to minimize the dangers of delaying those at high risk
- **Diagnostic:** We shall attend to patients for diagnostic services like laboratory investigations, x-ray and ultra sound scan within 30 minutes after presenting the investigation form.
Walking the talk on matters of accountability in KCCA

By Peter Kauju – Kampala Capital City Authority

Taking over from Kampala City Council (KCC) whose systems had broken down in April 2011, the new management at Kampala Capital City Authority (KCCA) faced an uphill task to turn things around to improve the institution’s image and win back public confidence.

With over 151 bank accounts, no fixed assets register and Financial Management Policy, management embarked on a process of rebuilding the systems and putting in place a structure upon which financial accountability and transparency in the institution would be enhanced.

Management through the Directorates of Treasury, Internal Audit, Revenue Collection and Legal Services embarked on a system building process that has propelled KCCA to one of the most accountable and transparent institutions.

Emphasis was placed on reclaiming properties that were illegally and irregularly sold off, improving budget preparation, monitoring and implementation, enhancing accountability for revenue and expenditure as well as implementing an electronic revenue management system that would enhance and increase revenue collections.

With close supervision and guidance by the office of the Accountant General and Auditor General (OAG), KCCA has put in place a robust, efficient and effective financial management system which has delivered a number of achievements. These include: development and implementation of a budgeting process that involves consultations with stakeholders’ right from Parish levels, to the offices of the Lord Mayor and Executive Director. This has enabled the institution to incorporate the needs of the populace into the budget proposals, and participation of stakeholders in the process has enhanced transparency and accountability for resources.

The development and implementation of the Accounting Policies and Procedures Manual which guides the financial operations of the authority was done in consultation with the political leaders of Kampala and approved by the Minister for Kampala Affairs, Hon. Betty Kamya Turwomwe. This transparency approach gave political leaders an opportunity to participate in the process of determining how KCCA resources are applied in the implementation of Government programmes.
The newly reconstructed Kira Road under the Kampala Institutional Infrastructure Development Project (KIIDP 2) funded by the World Bank.

The adoption and application of international and national financial standards and regulations as well as compliance to financial laws and rules has enhanced KCCA transparency and accountability in managing financial resources.

KCCA has twice been voted the best financial reporting entity under the Local Government Category. It was also in 2016 recognized for its outstanding achievement in financial reporting under the International Public Sector Accounting Standards (IPSAS) by the Institute of Certified Public Accountants of Uganda. This is testimony to compliance to standards, financial laws and regulations.

In the FY2013/14 and FY2014/15, the Auditor General issued KCCA unqualified audit opinions on the financial statements. This was the very first time in the history of the institution that it was issued a clean audit report by the OAG. Management has endeavored to implement majority of the recommendations by both the internal and external auditors. This has helped in improving processes and systems.

The authority was awarded KCCA “A1” Credit rating in a study commissioned by the World Bank to assess KCCA’s credit worthiness.” This implies that KCCA has sound fundamentals and necessary capacity to support commercial debt funding as a result of improved governance, service delivery and financial management. The rating was further proof to the robustness and effectiveness of KCCA financial management system. The study was carried out by the Global Credit Rating Company based in South Africa.
The institution has effectively implemented Government financial management reforms initiated by the Ministry of Finance, Planning and Economic Development (MFPED). These among others include the implementation of the Treasury Single Account and the decentralization of the civil servants payroll, pension and gratuity. These reforms have enabled the Accountant General effectively supervise the authority’s operations and advice on areas for possible improvement.

KCCA carried out a physical asset verification exercise and updated its Asset Register. The Asset Register is regularly updated with newly acquired assets and as at 31st October 2016, the total assets value stood at UGX 533.1 billion as compared to the book value of UGX 45 billion when KCCA took over from KCC. Mini asset registers have been set up for each of the five (5) Divisions and staff are mandated to ensure that all assets are secure and maintained in good working condition. KCCA has worked tirelessly to acquire land titles for all its land and has also recovered properties that had been illegally taken over by different people.

Budget/Work Plan execution and funds absorption are monitored to ensure that work plans are implemented within the expected timelines using the availed financial resources. All procurements and expenditure requisitions are verified while working closely with Budget Liaison Officers in the various directorates to ensure that requisitions are properly
accounted for and are in line with the approved budgets and work plans, which has enhanced budget discipline.

Work plans and cash flow forecasts are forwarded to MFPED to facilitate quarterly cash limit releases. The institution prepares quarterly and annual performance reports that are submitted to MFPED and the Accountability and Public Sector Management secretariats. These reports are consolidated into the annual Government performance reports for discussion at the Government annual performance review meeting.

Non-Tax Revenue (NTR) is gathered through collecting agents (commercial banks and telecom companies) authorized by the Accountant General. KCCA signed revenue collection memoranda of understanding (MoUs) with each collecting agent which has helped in streamlining, monitoring and accountability for all revenue collected. Reconciliation of revenue collection bank accounts is conducted daily to ensure that all funds collected are remitted to the Consolidated Fund. Monthly performance review engagements are held with each collecting agent to address issues concerning their performance and implementation of MoUs, which has led to improved monitoring and accountability for revenue.

Due to the enhanced transparency and accountability for resources, KCCA has attracted a number of both local and international donors that have immensely contributed to the delivery of quality services to the people of Kampala. These among others include; World Bank (Kampala Institutional Infrastructure Development Project 2), Gavi- (Funds Child Health days, Revitalize Immunization activities), Global Fund (Malaria TB and HIV Control), BLEF- Climate change, Water Aid to support Sanitation in Kampala, Infectious Disease Institute (IDI)–Supporting comprehensive HIV activities in Kampala, Feacal Sludge Management by Bill and Melinda Gates Foundation and DFID, LVEMP (Lake Victoria Environmental Management Programme) by World Bank, and other Government projects like YLP (Youth Livelihood Programme), DICCOS, and many others. Different donors have different reporting tools, strict accountability standards and different financial reporting periods all of which KCCA has complied with.

Given all the above efforts geared towards promotion of transparency and accountability, KCCA will step up to consolidate the gains and ensure that these values are embraced across its areas of business.

“Work plans and cash flow forecasts are forwarded to MFPED to facilitate quarterly cash limit releases.”
Government procurement goes online by July 2018

By Kirabo Sylvia — Senior Public Relations Officer PPDA

The Public Procurement and Disposal of Public Assets Authority (PPDA) in its role as the oversight body of public procurement is in final preparations that will see all public procurement activities handled electronically. This is under the electronic Government Procurement (eGP) project that is set to be rolled by July 1st 2018.

According Mr. Benson Turamye, the Ag. Executive Director PPDA, the eGP comes at a time when government is making a move to digitalize all its bodies in upholding its promise to the public on efficient and accountable governance.

When fully functional, eGP will see a migration away from the hand delivery of bids to government agencies. All procurement processes will be handled online, right from posting of bid notices, to uploading bid/tender documents and finally making payments to suppliers.

At least 60 per cent of government revenue is spent on various projects, most of which are done through the public procurement process. Public procurement is a central instrument to ensure an efficient management of public resources. Public procurement often involves large sums of money, especially in the large infrastructure contracts that are targeted as a lucrative target by corrupt agents.

“eGP will ensure transparency by allowing technology rather than people to do some of the processes, eliminating the interface between suppliers and Public Procurement and Disposal Entities (PDEs), which has been one of the commonest mediums that has allowed corruption to flourish ,” Mr. Turamye notes.

“When you open up and take the process online, the temptation to pad people in the system for favours becomes harder. This makes it cheaper for the service provider because all bids are available online and will be looked at fairly,” he adds.

An efficient eGovernment Procurement could save the country between 5 per cent and 10 per cent of the entire size of the development budget. Different countries have reported substantial savings ranging from 5-30% of public expenditure in public procurement and therefore reduce the cost of procurement for both the government and service provider.

The system shall be rolled out in phases and starting with ten(10) Procuring and Disposing Entities(PDEs) to give time to the authority to monitor its effectiveness, efficiency and its technical abilities before it is then rolled out to all other government entities countrywide.
The pilot entities include the ones below:

i. Public Procurement and Disposal of Public Assets Authority (PPDA)
ii. National Information Technology Authority of Uganda (NITA-U)
iii. Ministry of Finance, Planning and Economic Development
iv. Ministry of Water and Environment
v. Kampala City Council Authority (KCCA)
vi. Uganda National Roads Authority
vii. Civil Aviation Authority (CAA)
viii. Jinja District Local Government
ix. Mpigi District Local Government
x. National Social Security Fund (NSSF)

All the entities in the pilot program will be expected to go online in all its procurement and disposal activities by July 1st, 2018.

PPDA shall continue to carry out sensitization and hands on training in the other PDEs in order to give them the skill sets they need to properly input correct data and information into the system.

Benefits to the public
The general public will also be able to access all the planned procurement plans of each government department, successful bids, the cost of the bids, blacklisted bidders and the database of all registered service providers.

This will reduce on the rampant delays in public procurement as the time between putting in the request for bids and actual awarding of the contract is expected to reduce.

The time between placing an advert calling for bids and evaluation takes about three months. To government, this is quite a long time as it is the entire first quarter of the financial year.

If through e-procurement this time can be reduced to much less than two months, then this is plus. We have situations where the financial year is ending and the initiated procurement process is not complete.

With the introduction of eGP, PPDA joins other government agencies such as URA, which adopted e-tax projects and the Uganda Registration Services Bureau (URSB) that started the process of computerisation.

NOTE:
It is important to note that the authority has adopted a multi-sectorial agency approach. We are taking up this program together with the National Information Technology Authority of Uganda (NITA-U), the Ministry of Finance, planning and Economic Development and many other partners and we look forward to addressing all the challenges in terms of infrastructure, in terms of applications, in terms of interfaces, that would enable the successful implementation of the eGP.
PPDA Ag. Executive Director Mr. Benson Turamye (sitted left) and the Accounting Officer Ministry of Finance, Planning and Economic Development (MoFPED) Ms. Betty Kasimbazi (second left) and other officials after the eGP consultative meeting at MoFPED recently.

PPDA Team after the consultative meeting at UNRA. The Roads sector is one of the key priority sectors that will be heavily funded in the FY 2017/18.
Empowering the public to monitor Government Projects through Procurement Barazas

By Kirabo Sylvia – Senior Public Relations Officer at PPDA

Public procurement is a central instrument to ensure an efficient management of public resources. Public procurement often involves large sums of money, especially in the large infrastructure contracts that are targeted as a lucrative target by corrupt agents. Therefore, there is a strong need to promote good governance in public procurement, in particular by identifying the risks, ensuring competition and transparency without compromising on the need for efficiency and effectiveness in the delivery of public services.

Corruption disproportionately affects the poor and vulnerable communities of society and on a whole benefits those in positions of power and authority. Reduction of corruption and improvement of accountability become critical for the achievement of Uganda’s development objective of progression into middle-income economy.

As the principal regulator of the public procurement, the Public Procurement and Disposal of Public Assets Authority (PPDA) has adopted several strategies to ensure better utilization of resources and improvement of service delivery to the public and one of the key strategies is the procurement barazas.
Procurement barazas are held annually in partnership with Civil Society Organizations (CSOs) at the regional level to disseminate to the public key findings from procurement audits and thus stimulate the public demand for accountability of public leaders.

Mr. Benson Turamye, the Ag. acting Executive Director PPDA notes that there was need to create a forum where the different stakeholders meet to discuss matters of procurement with the authority. “Through the barazas, we inspire all stakeholders to be vigilant and proactive in order to achieve transparency and accountability in public procurement. We also equip stakeholders with relevant knowledge and empower them to monitor Government projects,” said Mr. Turamye.

The procurement barazas are held at local government levels (districts and municipalities) and bring together different stakeholders in the district to discuss public procurement and disposal, and implementation of Government programmes. These include Members of Parliament, local district politicians, public service officials, providers, CSOs, media, the general public.

One of the activities involves looking at the district procurement work plan and understanding how and when the planned Government activities were implemented. When the Amended PPDA Act and Regulations came into force on 3rd March 2014, it became mandatory for all entities to display their procurement plans in a public space. The purpose is to promote transparency, accountability and monitoring of service delivery within Government institutions.

“Sometimes, people don’t even know what is on the work plan of the district and so will not know when there is no service delivery,” notes Mr. Ojambo, the director capacity building at PPDA.

Procurement barazas give the different stakeholders the chance to know that they have a right to information and that procurement plans are public documents. This way, if a Government entity does not deliver on what it planned to do, it will have to provide an explanation as to why they failed and the way forward.

PPDA has so far held barazas in the districts of Tororo, Jinja, Gulu and Fort Portal.
Presentations to stakeholders the proposed amendments to the PPDA Local Government Regulations

PPDA staff at one of the barazas in Lira District.

PPDA Staff with members of the civil society organisations (CSOs) of Rwenzori sub region. CSOs are key in monitoring implementation of public contracts at the grass root levels (1)
For all its intents and purposes, corruption is negative and detrimental to the wider section of society. Common logic would invite its rejection and reporting at every opportunity by members of the public most hit by its negative effects so that the Nation can achieve effective service delivery. This would be the responsibility of every citizen; our responsibility.

Why is this not the case? Why is corruption not that widely rejected by society in Uganda? Why do most Ugandans not report corruption for its elimination? And therefore why has corruption enjoyed a largely uninterrupted main stay in this country? We need to closely examine why corruption thrives in Uganda.

The term corruption which is derived from the Latin verb “corruptus” is not uniformly defined. But in Latin, “corruptus” means “to break” and literally means “a broken object”. Therefore, when one is corrupt; his morals, integrity, ethical values, character and uprightness as expected by right thinking members of society have broken and collapsed. Generally and simply put, corruption is the misuse of public power or one’s position for private or personal gain to the detriment of others, the state or society as such.

In the broader sense, it involves behaviour and conduct on the part of officials and private individuals in both the public and private sector, in which they improperly and unlawfully enrich themselves and deprive others or favor those close to them, by misuse of the positions entrusted to them. In Uganda today, corruption pervades almost all sectors and echelons of society. But what has fuelled corruption to grow this far and wide in this otherwise “Pearl of Africa”?

There have been a number of factors in combination to explain what promotes corruption in Uganda. These factors do not act in isolation but rather fuel and feed one another generating their own momentum like that of a snowball. Uganda is one of the highly corrupt countries of the world scoring only 25% and ranked 151st out of 176 countries in Transparency International’s Corruption Perceptions Index (CPI) 2016. Some scholars and anti-corruption activists
have even asserted that corruption in Uganda is getting institutionalized and soon a Kleptocracy of sorts is setting in. Kleptocracy is described as the highest form of institutionalized corruption where management of state affairs is by mafia, theft and “thuggery”. Below I examine the main factors that have led to and sustained the main stay of corruption in Uganda.

Foremost, it is contended that greed is the major cause of corruption in Uganda especially in the case of grand corruption as opposed to petty corruption according to the Third National Integrity Survey Report, 2008. Officials who are better placed and are already wealthy, are the ones who embezzle public funds because of their greed for more and more. For the majority of them, the motivation is borne out of the need to sustain extravagant lifestyles. And so they crave to build castles, educate their children in expensive foreign schools, stage grandiose parties and drive luxurious cars to impress, just to mention but a few. To sustain these lifestyles, these officials dip their fingers deep into public coffers without due recourse to the plight of the rest of the public.

Greed notwithstanding, there are also sections of public officials who are “forced” into corrupt acts due to permanently poor job incentives including meagre pay and abject living conditions. For such groups of employees, the only option to make ends meet is to employ corrupt means when so hard pressed on the wall. This situation is further worsened by the lack of a meaningful national living wage amidst a distorted payroll regime with lots of discrepancies especially in the public salary structures. Even these would be “angels” are tempted to be corrupt out of dire need and unfavourable “peer self-comparisons”.

Society in Uganda has tended to recognize and respect the rich as heroes without due care as to the means by which the wealth was acquired and accumulated. Nationally and within the local communities, the rich are treated as celebrities irrespective of their moral standing. The faithful servants who resist the temptation to steal public resources and are therefore less wealthy in society are regarded as “failures” and probably “lazy”. This is an inherent stimulant for the practice of theft and grabbing to meet the standards set by our lopsided society. It is ironical that the poor lots in society from whom the rich have actually stolen do glorify and hail the rich rather than questioning the source of their wealth and shunning and isolating them.

The third National Integrity Survey conducted in Uganda in 2008, highlighted the significance of low risk attached to corruption vis-à-vis the benefits that accrue from it. The study report observes that corruption increases when the risks involved are lower compared to the benefits gained. In the said survey report, lack of stringent punishments was sighted as one major reason for the prevalence and flourishing of corruption in Uganda. The problem is laxity in enforcement and politicization of graft
offences. There is an unacceptably high level of impunity of corruption offenders leaving corruption to abound as thieves wantonly plunder public resources.

In Uganda, morals have so largely degenerated to the extent that there is little care for what is right or wrong, which provides succulent fodder for the vice of corruption to thrive. Moral decadence has also bred the culture of “it is not my business” and “I care less attitude”. This sense of “I do not care” or is it senselessness attitude, has eaten the moral fabric to the marrow, becoming more pronounced from the advent of days of misrule in the 1970s and 1980s. Moral standards are so low leading to public tolerance of corruption. For example, to a number of citizens “Kitu kidogo” is fine and corruption “oils the wheels of business”.

Then there is this political expediency and commercialization of politics. In Uganda, most politicians who aspire for political office bribe their way to power, and this produces leaders of questionable character. These often work to offset the costs they incurred to get elected rather than for the interests of the people they are meant to serve. Closely linked to this phenomenon is political patronage that breeds nepotism. There are tendencies to favour political cronies and close relatives who get well-placed in positions of responsibility for mutual protection at the expense of the wider public. Cliques take centre stage and the corruption-nepotism- nexus ensues. It becomes very difficult to break these cliques and job allocations and promotions are based on technical know who rather than know how.

Much of the Ugandan public is largely poor, vulnerable and can easily be manipulated. The demand for public accountability by such a populace is limited with limited awareness of civilians’ rights and obligations. The leaders take advantage of this situation and withhold critical resource information. Matters are made worse by the apparent absence of strong civil activism to enlighten the population, so that they demand for accountability.

Corruption in Uganda is also nurtured by lack of institutional systems designed to promote transparency and accountability. Manual bureaucratic systems are common and easy to manipulate, widespread use of cash for government transactions, centralized control of resources, lack of close supervision, long time work in same positions, lack of enforcement of standards and a strict judicial independence to mention but a few system flaws, are in sum, permissive of the survival of the vice of corruption.

To crack down on the above, there is need for a patriotic leadership, not necessarily democratic leadership, which puts the Nation first, instead of self. This level of patriotism and selflessness on the part of our leadership is however, still rare in a country so ridden with moral breakdown.

In my view, the above have largely provided a conducive climate and fertile ground for the growth and flourishing of corruption in this would-be Pearl of Africa. ***
Auditor General emphasizes concentration on high risk entities by Parliament

By Office of the Auditor General

The Auditor General is mandated to audit and report on the public accounts of Uganda and of all public offices including the Courts, the Central and Local Government administrations, Universities and Public Institutions of like nature, and any public Corporation or other bodies or organizations established by an Act of Parliament; and to conduct Financial and Value For Money audits in respect of any project involving public funds. This is stipulated in Article 163(3) and 163(4) of the Constitution of the Republic of Uganda.

Following the submission of the Audit Report for the year ended 2016 to Parliament, the Auditor General held a workshop at Audit House on 3rd February 2017 to sensitize the Accountability Committees of Parliament on the key audit findings for the FY2015/16.

The Auditor General, Mr. John F.S Muwanga in his opening remarks said, “The report had 1,417 audits isolated into high, medium and low risk issues. The high risk issues being the ones of significant impact and high stakeholder interest.”
The workshop was officially opened by the Speaker of Parliament, the Rt. Hon. Rebecca Alitwala Kadaga in the presence of the legislators under the Public Accounts Committee (PAC), Committee on Commissions, Statutory Authorities and State Enterprises (COSASE), the staff of the Office of the Auditor General and the press.

The Rt. Hon Speaker of Parliament thanked the Auditor General for always submitting his report on time as per his mandate and was very happy that the communities were receptive especially because the audit reports provide insight which aids production of better quality work and results.

The Director Audit made presentations that gave a deep insight into the key findings. The theme for the audit year focused on Health and that’s what most Directorates centred their audits on. The Central Government report was very quick to point out issues of information technology and the need to deal with this for faster development since the world is now more inclined to computers and internet. There were alarming revelations in the local governments’ trend analysis that showed increase in pay roll anomalies and the Value for Money audit showed most schools were not up to standard. There was also a need to check on the National Drug Authority since some districts received expired drugs and emphasis to develop the agricultural sector.
reduce these contradictions, however, contradictions cannot totally be ruled out.

The Auditor General still faces the challenge of limited resources especially in local governments compared to the amount of work to be done. Nonetheless, the office pledged to continue executing the Auditor General’s mandate to the best of their ability. The workshop was closed on a good note with the Members of Parliament pledging to be more involved in offering solutions to problems that have risen due to poor financial practices, principles and systems.

It was good insight into the problems in the finance, health, agriculture and information technology in the country as we strive for further growth.

The Members of Parliament deliberated on the findings. Hon. Julius Ochieng was very disappointed and said, “The audit results show serious revelations of the internal systems in the country. Let the reports be publicized so that all citizens see the gravity of the problem.” This is a step towards ensuring the law makers contribute to development and growth in the country by addressing these problems. Hon. Robert Isiko raised concerns on why the Value for Money audits on civil works by the Auditor General sometimes contradict with other engineering audits. The Director Value for Money, Mr. Stephen Kateregga pointed out the fact that they are many experts and so they could have different opinions but as the Auditor General both local and foreign experts are used to

Coordinated Service Delivery to Investors

Coordination with other Government Agencies

By Uganda Investment Authority

Uganda Investment Authority (UIA) initiated the Team Uganda (TU) concept way back in 2002 as a proactive mechanism to improve the business environment. The TU concept was geared towards ensuring that all participating Ministries, Departments and Agencies (MDAs) have a shared vision on investment facilitation. TU brings together about 40 investment-relevant MDAs. The concept is meant to address the constraints faced by investors because of bureaucracy, too many steps/procedures, and corruption among others. In other words, it is a national concept which was developed by UIA to improve the procedures and time taken by an investor to obtain licenses, approvals and permits from Government Institutions, as well as implement their investment in a favorable environment.
UIA’s One Stop Centre for Investors

Uganda Investment Authority (UIA) has been transformed into a One Stop Centre (OSC) offering services where investors can register their businesses and get all relevant licenses related to their business under one roof. A digital platform e-Biz (www.ebiz.go.ug) is being developed and can now be accessed online. One of the main elements of the digital platform is to have key systems automated and rendered to investors.

To this end, UIA contracted Norway Registers Development (NRD), which has now concluded the development of the Business Registration System (BRS) to be used by our partner institution, Uganda Registration Services Bureau.

Currently, the core Agencies in the physical OSC include:

1. Uganda Registration Services Bureau (URSB) for company registration
2. Uganda Revenue Authority (URA) for tax advice, registration and other taxation issues
3. National Environment Management Authority (NEMA) for environmental compliance
4. Directorate of Citizenship and Immigration Control for the issuance of work permits, visas and access to all other immigration related documents
5. Ministry of Lands, Housing and Urban Development (MLHUD) for assistance in land ownership verification
6. Uganda Investment Authority for the issuance of investment license and all other investment services
A recent Investor Satisfaction Survey on the physical OSC conducted by the UIA Research Unit has confirmed that 80% of the investors who have utilized OSC services are happy with the services. The Government services at the UIA are offered free of charge apart from the mandatory fees on some items like stamp duty at the point of company registration, etc.

The already automated services of the Government Ministries, Departments and Agencies (MDAs) that facilitate private investment have reduced the amount of time and money spent on setting up business in Uganda. This is also slated to enhance government service delivery from the integrated agencies, considering most of the transactions will be online and very easily tracked to monitor the status of approvals and licenses.

Very soon accessing all business related licenses and government services from the integrated MDAs will be just a click away!

For investors who prefer face-to-face and for government investment services to be within close proximity to each other, Government plans to construct a Business Facilitation Centre (BFC) at Kololo which will house the physical OSC, to include UIA, URSB and CMA. This will bring on board many more MDAs other than those currently accommodated at the UIA Offices.

Status of Licensed Investments (2015/16)

Licensed Projects

During the FY 2015/16, UIA registered an 8% increase in the number of licensed projects from 327 in 2014/15 to 353.

Foreign investors registered the highest number of licensed projects (246) and they accounted for 69.7% of all the licensed projects in FY2015/16.

The number of projects owned by the local investors increased by 66% from 55 in FY2014/15 to 91 in FY2015/16 and this was basically attributed to the 28 projects in the Manufacturing sector, and 27 projects in the Agriculture, Forestry and Fisheries sector.

The Manufacturing Sector registered the highest number of projects (135) and this accounted for 38% of all the licensed projects. Agriculture, Fisheries and Forestry was in the second position with 69 projects, accounting for 20% of all the projects in FY2015/16.

The highest number of licensed projects were Ugandan owned (114), accounting for 32.3% of all the licensed projects in FY2015/16. China was in the second position with 66 (19%), followed by India in third position with 49 projects.

Investment value

The value of investment licensed during the FY 2015/16 registered an 8.2% increase from US$ 1,406 million in FY2014/15 to US$ 1,522 million.
This increase was attributed to a local agricultural project which was worth US$ 205 million.

Foreign investors registered the highest level of licensed investment value (US$ 900.6 million) and this accounted for 80% of all the licensed investment.

The Agriculture, Forestry and Fisheries sector registered the highest amount of licensed investment (US$ 328.5 million); accounting for 21.6% of all the licensed investment.

Electricity, Gas and Water sector registered the highest amount of actual investment (US$ 202.4 million) and this accounted for 36% of all the actual investment in FY2015/16.

China registered the highest amount of FDI licensed investment (US$ 126.9 million) and this accounted for 18.1% of all the FDI licensed investment in FY2015/16.

**Employment**

UIA registered a 21% decrease in planned employment during the FY2015/16 from 44,763 in FY2014/15 to 35,227 planned jobs.

The Manufacturing Sector registered the highest amount of planned employment 11,994, accounting for 34%, followed by Agriculture with 11,639 planned jobs which accounted for 33% of all the planned employment in FY2015/16.

Ugandan owned projects registered the highest level of planned employment (17,797) and this accounted for 51% of all the planned employment in FY2015/16.

China was in the second position with 4,979 and this accounted for 14% of all the planned employment in FY2015/16.

**Aftercare services**

Regular and targeted aftercare visits by staff of UIA to existing investors is carried out in various ways, namely: scheduled monthly & quarterly project monitoring visits to licensed projects, Annual Investor Surveys, and follow up visits to companies that apply for work permits, among other aftercare activities. The objective of the visits is to confirm the actual investment, employment, and challenges faced by the investor during the implementation of projects. The licensing and facilitation team conducts follow up meetings with agencies that are associated with the identified challenges with the view of providing solutions. Indeed, this is one avenue for Government agencies in the aforementioned Team Uganda (TU) to work in a coordinated manner to resolve challenges faced by investors.

Such coordinated service delivery, both physically and online via the OSC portal [www.ebiz.go.ug](http://www.ebiz.go.ug), removes the dreaded bureaucracy, reduces time and money spent trying to access Government approvals and licenses, cuts down on face-to-face interaction, and eases the monitoring and evaluation of services; thereby eliminating avenues for corruption. We believe that this is another avenue for guaranteeing investor confidence in Uganda.
How important is Statistics in National Development

(By Godfrey Nabongo – Manager Communications and Public Relations, UBOS and Didacus Okoth – Information Officer, UBOS)

Whenever someone mentions the word statistics, what comes to your mind? I personally, its figures that run in my brain. Over times, statistics has become of a very important aspect in the national development with emphasis that government at all levels should continuously aim at building a very viable information system in order to have adequate statistical information that enhances designing of a formidable evidence based policy. The only measure that clearly indicates success or failure is best evidenced using statistical figures.

There is no meaningful national development that can take place without empowering the national statistical system. In national development, the aspirations of a policy is to attain national goals and to achieve a fair measure of success in the goals, there is need to map out strategic plans, set up machinery for execution of the plans and monitor the implementation process; this is exactly the point at which the role of statistics is vital.

In Uganda we have a number of goals included in the National Development Plan II, Vision 2040 and the global Sustainable Development Goals (SDGs) among others, and therefore, for us to realise progress in the attainment of such goals, statistics plays an important role across the social, economic and political spheres.

Governments, private companies, NGOs and private individuals alike take decisions on important issues on a regular basis; such decision making requires information and frequently needs to be transparent and evidence based in order to be accepted by the wider community and policy makers or donors. No argument can be accepted as correct and a true reflection of a given condition unless it is backed by relevant data.

These figures must be collected, processed, analysed and presented using non-partisan, reliable and reputable approaches. Presentation of such figures is designed to keep us informed of the situation in Uganda.

The Uganda Bureau of Statistics (UBOS) releases monthly Consumer Price Indices on every last Friday of the month to inform key stakeholders and the general public on key economic indicators such as Gross Domestic Product (GDP), Gross National Product (GNP) and inflation. The institution also releases indices on Producer Price for Manufacturing which helps to monitor and measure inflation at
production stage for the manufacturing sector as a whole and individual sectors of industry. It also releases Construction Sector Indices which helps to monitor the cost of construction sector inputs over time.

Generally speaking, UBOS is an exponent of facts and figures in Uganda. However, these figures become more meaningful if every literate resident in Uganda is able to understand and interpret the information presented. And this is the reason as to why dissemination of statistics is a very important aspect. UBOS uses various channels i.e., publications, radios and TVs, community engagement to disseminate statistics. And this is because the public needs to understand data and be able to interpret it in relation to the prevailing social and economic conditions. For example 91% of primary school going children were found to be in school according the National Service Delivery Survey Report 2015.

This means that the government has done a tremendous job in ensuring that children go to school. The same report also indicates that 97% of primary schools had gender segregated toilet facilities. Meaning that there is good progress as far as gender issues are concerned. Anyhow, there is need to have some rudimentary knowledge of statistics as a desirable way to help better understanding of the various statistical information.

Statistics is an indispensable tool for national development, growth and planning and a government without viable infrastructure for information generation, dissemination and usage is severely handicapped in doing proper planning, monitoring and evaluation of development programmes and projects and also in arriving at good decisions with respect to their government policy formation.

According to the National Population and Housing Census (NPHC) 2014 report, life expectancy in Uganda now stands at 63years which is a big improvement from the 50 years as it was indicated in the 2002 Census report. NPHC 2014 reports also indicates that literacy level is now at 72% and it is higher in urban areas with 86% against 68% in rural areas. This means that our National statistical system should get more attention if the country is to have an orderly and definite development programme based on relevant statistics.

In national development, the aspirations of a policy should be to attain set goals such as full employment, price stability, and economic growth, equilibrium in the balance of payment, equitable distribution of income, educational development, social security, political stability and so on. To achieve a fair measure of success in the goals stated, there is need to map out strategic plans, set up machinery for execution of the plans and monitor the implementation process; this is where UBOS comes in and this is exactly the point at which the role of statistics is vital.

It is important to understand that National Development Monitoring is a continuous process that requires data which is generated to assist in establishing
whether planned targets are likely to be achieved or not. This is another area where Statistics plays an important role in monitoring and evaluation of ongoing economic reform programmes of the governments in Uganda.

Statistical data is at the same time imperative as it provides the necessary information on performance indicators which serve to measure the impact of policy and programmes on the quality of life of Ugandan populations. The report on the Uganda Demographic and Health Survey 2011 indicated that adult mortality is higher among men than among women (6.5 deaths and 5.3 deaths per 1,000 population respectively).

The various issues facing Uganda, such as HIV/AIDS pandemic, shortage of skilled professionals in technology, sciences and medicine, unemployment, public debt and social programmes all require statistics that will provide insight into the underlying realities.

The situation of course calls for priority setting, by this I mean identifying the new information to be produced; the dissemination approaches to be favoured; the means of optimizing operational efficiency and of reducing response burden, as well as providing statistics up to sub county levels. Overtime, leaders at the lower level such as sub-counties and parishes have requested for specific statistics, an issue that if solved can help to improve national service delivery.

Timely, complete, accurate and reliable statistics is critical to creating and sustaining an environment which fosters strong, equitable development, and is an essential ingredient for formulation of sound economic development policies. Thus, for economic management to attain its ultimate goals of sustainable economic development, improved societal welfare, equity and other macroeconomic goals, emphasis must be put on the availability of timely and reliable aggregate statistical indices such as GDP, Inflation Rate, Unemployment Rate, Interest Rate, Income per capita and Balance of Payments and so on.

From the United Nations view point, statistics is a pathfinder for solution as well as a veritable tool in assessing the extent or level of national development of an economy in a given period. Mr. Ban Ki-moon during the 2015 World Statistics Day said that as countries and organizations embark on implementing the ambitious 2030 Agenda for Sustainable Development, reliable and timely statistics and indicators are more important than ever.

It must be emphasized that statistical information is an input and a vital one, for the efficient operation of economic and social agents in both the private and public sectors. The role of statistics in national development becomes increasingly more complex but very important especially for any meaningful social and economic growth to be recorded. Growth is said to occur when an economy’s productive capacity increases and this in turn is used to produce more goods and services in successive time periods. Thus, economic growth is a desirable goal which leads to economic development.
Irregularities and poor management of finances in Government

By Budget Monitoring and Accountability Unit

Introduction

In recent years, the Government of Uganda (GoU) has initiated several reforms to strengthen public financial management and improve public service delivery. Key among these are: implementation of the Treasury Single Account (TSA) in 2013; upgrading the Integrated Financial Management System (IFMS) and the Integrated Personnel and Payroll System (IPPS); decentralization of the payroll management; institution of limits on cash withdrawals and advances; improving budget formulation, implementation, monitoring and reporting; and strengthening budget transparency.

The reforms are yielding positive outcomes notably improved budget planning, accountability and reporting and expanded service delivery. However, many irregularities and poor financial management practices are prevalent in some government institutions affecting the pace of reform implementation. This article highlights some of the problem areas noted during the field monitoring by the Budget Monitoring and Accountability Unit (BMAU) for Financial Year (FY) 2015/16.

Accountability and Transparency Anomalies

Several irregularities were noted in the health, education and agriculture sectors, leading to poor service delivery. Defects and quality issues were observed in infrastructural projects, funds were spent on items outside work plans, while wastage of agricultural inputs was highly prevalent.

The Health Sector experienced several incidents where the Public Financial Management (PFM) laws were faulted. Some of these are mentioned below;

- A district in the eastern region withdrew Primary Health Care (PHC) development funds from the general fund account and kept them in the district cash office. This is in violation of Section 17 (2) of the PFM Act, 2015 which requires a vote that does not expend money appropriated to it to be repaid to the Consolidated Fund at the close of the FY. The district also irregularly cancelled a number of contracts.

- A referral hospital in the western region fully paid suppliers and contractors for undelivered equipment and incomplete works. Thus contravening Regulation 29 (6)
that requires payments to be made only for works certified or services provided.

- The Ministry of Health did not raise virements1 on some programs and projects and hence mischarges were made in respect to the District Infrastructure Support Project (DISP) and Support to Recruitment of Health Workers - Ministry of Health (MoH). Section 22 PFM Act, 2015 requires the Accounting Officer to request the Minister of Finance to vary within a vote the money allocated to the vote. Such requests would enable votes avoid mischarges as those that were incurred.

- A referral hospital in Kampala ignored directives from the Permanent Secretary/Secretary to Treasury (15th January-21st March, 2016) instructing accounting officers to sign all contracts for works, goods and services in Uganda Shillings with effect from 15th January, 2016. The hospital on behalf of other regional referral hospitals contracted M/s Silverbacks Pharmacy Limited on 30th May, 2016 at a sum of USD 1,800,347 leading to an exchange loss of USD 11,325.71. By September 2016, works had not commenced. However, an advance payment amounting to 1.820 billion (30%) had been paid. No advance payment guarantee had been made by the supplier. The contract was not clear on the delivery schedules

as well as project end date. This contravenes Regulation 31 of the PFM Regulations, 2016.

Education Sector

Government now sends Universal Primary Education (UPE) and Universal Secondary Education (USE) funds directly to schools and beneficiary institutions, leading to an improvement in the time taken for cost centers to receive funds. However, some irregularities still affect service delivery in the sector.

Poor accountability for funds sent directly to schools and educational institutions: Accounting Officers in the various LGs are not informed/do not have information of how much has been sent to the cost centers yet they are required to account for all funds sent to their LG votes. Some head teachers, particularly those in secondary schools do not submit financial accountabilities to the Chief Administrative Officers (CAOs), instead submitting them directly to the Ministry of Education and Sports (MoES). This has made it difficult for CAOs in some districts to capture and account for these funds. Section 45 (5) of the PFM Act 2015 gives full responsibility to Accounting Officers for activities and reporting of the vote.

Expenditure on outputs outside the approved workplan: Performance reporting requires all accounting officers to submit timely and quality performance reports indicating how the funds released to them were utilized. It has however been noted that in some instances,
the education sector has reported on outputs implemented outside the approved work plans. In FY2015/16 the MoES disbursed Ug Shs 360 million to Kyogo Secondary School and Ug shs 192 million to St. Kagwa High School, Bushenyi both not in the workplans. Some of these changes in the work plan are implemented without Council’s approval which Contravenes Section 45 (5) of PFMA and Section 77 of the Local Government Act.

**Agriculture Sector**

It was noted that Accounting Officers had failed to put in place effective measures of risk management for Operation Wealth Creation (OWC) as required by Article 45 (2) of the PFM Act 2015. Wastage, low survival and loss of planting materials was widely reported countrywide at farm level under the OWC programme despite the 100% release and absorption of resources. All the sampled 61 farmers in 21 districts received the inputs; however, 27 farmers (44%) had issues of low crop survival, animal mortality and non-functionality of the value addition equipment. The survival/functionality rates were: mangoes (17%), oranges (55%), beans and maize (55%), coffee (60%) and value addition machinery (75%).

Shoddy works were noted in some LGs for infrastructural projects under the Production Marketing Grant (PMG). This was case for the slaughter slab at Paya sub-county in Tororo district, while Ongany produce store in Pader district had its floor poorly done and roof leaking.

Accounting Officers also failed to collect public funds and control the regular and proper use of appropriated funds. All cotton growing regions experienced outstanding debts arising from failure by Uganda Cotton Development Organization (UCDO) officers in the districts_regions to recover credit given to farmers for inputs (seeds, fertilizers, pesticides, spray pumps and herbicides).
For example, by the end of the cotton year April 2015 to March 2016, Ug shs 1,241,541,100 was unpaid in South Eastern, West Acholi, Lango, West Nile, and North Eastern regions. These debts were not collected in previous years.

Other Irregularities
The following incidents did not comply with the Regulation 38 Schedule of activities as provided in the PFM Regulation (2016).

- Reduction in the timeliness of submission of quarterly budget performance reports, on average 25% of the LGs did not submit performance reports.
- Poor monitoring of projects by LGs - findings show that projects under LGs are not adequately monitored, as such there is poor implementation.
- Delayed procurement processes leading to slow implementation of projects in at least 25% of the monitored projects.

Way Forward
- The MFPED should intensify sensitization among the LG Accounting Officers and Heads of Departments about the new laws (PFMA Act, and Regulations) and their relationship to the Local Government Act, CAP 243.
- The LGs should budget for reliable Internet connections which would enable them access details of release information to schools and health facilities from the MFPED budget website.
- The Public Procurement and Disposal of Assets Authority (PPDA) should build capacity of the procurement and disposal units. In addition, the Permanent Secretary/Secretary to Treasury should reprimand Accounting Officers who fail to adhere to procurement timelines.
- Supervising consultants and engineers who fail to supervise projects effectively should be held liable by accounting officers for poor quality civil works. The accounting officers should forward to PPDA companies and their directors that have persistently failed to deliver good quality civil works for black listing.
- The MAAIF, NAADS Secretariat and LGs should strengthen quality assurance and enforcement of regulations for agricultural inputs.
- The MoES should follow approved workplans when implementing projects.
Monitoring Government Programmes; a collective responsibility

By Kenneth Oonyu – Inspectorate of Government

What is corruption: Several definitions of corruption have been coined; one of the commonly used definitions is the “abuse of public office for private gain.” The vice manifests in many different ways including but not limited to: fraud, bribery, influence peddling, nepotism, conflict of interest, kick-backs, and theft of public funds or assets.

How does corruption play out in Government Projects: Corruption in the public sector is commonly felt through poor and inefficient service delivery. Both public and private sector players are culpable in promoting the vice. Whereas it is common for public officials to steal from government without involving private sector players, it is also becoming increasingly common for the two sector players to collude and defraud government especially in procurement-related contracts.

The Government of Uganda has lately invested enormous resources in development projects and continues to do so in line with the country’s development needs and objectives. In a bid to achieve equitable regional development and youth employment, the Government has over a five year period FY 2015/16 – 2019/20 committed UGX 571,355 billion to Peace Recovery and Development Plan (PRDP 3), and US$ 130 million to Northern Uganda Social Action Fund (NUSAF 3) over the same period according to records from the Office of the Prime Minister. The goal of PRDP 3 is to enhance sustainable socio-economic development for northern Uganda, and will be implemented in 55 districts covering eight sub regions: West Nile, Acholi, Lango, Karamoja, Teso, Bunyoro, Bukedi and Elgon.

For the period FY 2013/14 – 2017/18, Government approved and committed UGX 265 billion for the Youth Livelihood Programme (YLP). This is a national programme covering all the districts in the country. The programme development objective is to empower the target youth to harness their socioeconomic potential and increase self-employment opportunities and income levels (Ministry of Gender Website).

The Inspectorate of Government has been engaged with PRDP2 and NUSAF2 which are predecessor projects of PRDP3 and NUSAF3 in implementation of Transparency, Accountability and Anti-corruption (TAAC). Similarly, YLP has corruption allegations investigated by this office.

Several other programmes and projects by Government which involve high value procurement contracts are in place; Uganda Support to Municipal
Infrastructure Development (USMID) is a five year project of US$150 million and involves high value contracts on roads. The project is aimed at “enhancing capacity of targeted municipalities to improve urban service delivery in the context of rapidly urbanizing society in which service delivery responsibilities have been decentralized.” (World Bank, online resources). Project activities involving high value contracts with private sector players need to be monitored closely at all stages of implementation. Close monitoring reduces opportunities for corrupt practices, and will improve chances of realising the intended project objectives.

The Projects Monitoring Division at the Inspectorate of Government was created in 2014 to specifically deal with transparency and accountability issues in government projects. Corrupt practices in the implementation of government projects take various forms and have adverse consequences on development. Key among project implementation problems is procurement-related malpractices which lead to poor workmanship, incomplete works and abandonment of sites. The following are common procurement malpractices in projects at district local government level:

1. **Influence peddling in award of contracts is one of the biggest causes of corruption in projects.**

   This can be divided into two categories:

   i. Contracts being awarded to companies which belong to influential people or their proxies. These contractors are often dubiously awarded contracts even when they do not pass the due diligence tests.

   ii. Officials from one district local government award contracts to companies belonging to officials from another district local government in exchange for similar favours from the other local government—*scratch my back and I will scratch yours*.

2. **Abuse of implementation modalities of Force Account:**

   Sometimes Force Account Managers at the district mismanage project allocations to the extent that a lot more money is used to complete certain activities than it would have been if contracted out. In some cases, work undertaken on force account is shoddy and or incomplete due to corrupt tendencies of Force Account Managers.

3. **Kick back requests and offers:**

   There have been allegations against some contracts committee members requesting for kickbacks from contractors in exchange for contract awards. Similarly contractors have been accused of offering inducements to contract committee members in exchange for contract favours.
In all of the above, objectives of the projects are endangered. Most times contracts that are awarded under these circumstances hardly achieved their intended objectives. When they do, the quality of the work is grossly compromised, funds are lost, and time is wasted in correcting defects.

Pictures below show projects which were not adequately supervised by the district technical staff because the companies were protected, and or did not have the capacity to undertake the projects.
We need close monitoring of the government projects by not only the Inspectorate of Government but by all members of the public. In the implementation of NUSAF 2, the Inspectorate of Government spearheaded the training of Social Accountability Committee (SAC) members to help with community monitoring of all government projects.

There is also need for countrywide community vigilance where members of the public easily report any shoddy works on government-funded projects in their communities.

This is the essence of rejecting and reporting corruption for better service delivery.

Many Laud Newly Completed Kira-Kabira Road

By Peter Kaujuu – Kampala Capital City Authority

Media is awash with messages of gratitude following the newly completed Kira Road and Kabira Junction in Bukoto, Kampala. A fully lit four lane road with three junctions mounted with traffic light signals was inaugurated by KCCA, on April 13th, 2017.

“I am pleased to yet again handover a new road to residents of Kampala. We are indeed transforming our city with quality urban roads,” said Dr. Jennifer Musisi, KCCA Executive Director. “We have received positive messages on our social media pages from satisfied road users. Messages of eased traffic flow and a glamorous Bukoto. I now appeal to all of us to observe road signs and traffic signals.”

Kira road and Kabira Junction is the second to be completed under this project, following the completion of Fairway junction in January 2017. This new infrastructure is financed under the Second Kampala Institutional and Infrastructure Development Project. This five year project worth US$183.7 Million is funded by the World Bank and Government of Uganda, and is implemented under KCCA. Other roads nearing completion are Makerere Hill Road, Bwaise Junction and Mambule Road.

The physical progress of works at Kira Road and Kabira Junction stands at about 90%. This fully fledged urban road has environmentally-friendly solar powered street lights and walkways for safety. The four-lane-road has in built drainage, signage, and traffic light signals. However, some works await completion such as landscaping and planting of grass.
Mayor, Ronald Balimwezo Nsubuga of Nakawa Division welcomed the new road saying, “I nearly lost my leg in an accident that is why I value a good road. I thank the residents of Bukoto for supporting the upgrading of Kira-Kabira road to what we see today. I urge all of us to embrace and support development in our city, because the benefits are enormous.” Mayor Balimwezo added that the construction and upgrading of roads within Nakawa division will significantly ease movement, provide safety for road users and increase the value of properties and income.

Several roads and thirty junctions are at different stages of construction under the Second Kampala Institutional and Infrastructure Development Project. The project aims to enhance infrastructure and institutional capacity of Kampala Capital City Authority (KCCA) and improve urban mobility for inclusive economic growth until December 2019. Construction is due to start on Bakuli-Nankulabye-Kasubi road, plus roads where communities are availing land such as Acacia –John Babiiha, Kulambiro, Nakawa-Ntinda, Lukuli, and Kabuusu-Bunamwaya-Lweza.
The Accountability Sector reviews it’s Strategic Investment Plan (ASSIP)

By Patricia Kunobwa – Secretariat for Accountability Sector

The Accountability Sector is concerned with the mobilisation, management and accounting for the utilisation of public resources for effective and efficient delivery of quality and equitable services. The sector is composed of two sub-sectors; economic and financial management; audit/anti-corruption and focuses on four thematic areas covering economic management; resource mobilisation and allocation; budget execution and accounting; audit and anti-corruption.

The development of the Second Accountability Sector Strategic Investment Plan (ASSIP) 2017/18-2019/20 was consultative and participatory, involving all the 20 sector institutions, development partners and civil society by way of interviews and participation in retreats and workshops, which were augmented by intensive document reviews, all aimed at fully understanding and appreciating the environment in which the sector operates, and discussing and agreeing strategies to be pursued by the sector to achieve its goals and objectives. The revised ASSIP was approved by the Steering and Leadership Committees and the National Planning Authority.

As part of the implementation of the ASSIP and as a method of increasing public demand for Accountability, we welcome articles to be published in the subsequent editions. Soft copies of the articles can be sent to the following emails; anthony.mwanje@finance.go.ug or patricia.kunobwa@finance.go.ug.
Pictorial of the ASSIP review Workshop at Serena Hotel Lweza

Sector Coordinator making a presentation during the ASSIP Review workshop

Members from Sector Institutions during the ASSIP Review workshop

Development partners and Sector institution members during the ASSIP Review workshop

Members from Sector institutions during the ASSIP Review workshop

Members from Sector institutions during the ASSIP Review workshop

Sector Institution Members discussing the thematic area of Audit and Anti-corruption during the ASSIP Review workshop
Sector Institution Members discussing the thematic area of Resource Mobilisation and Allocation during the ASSIP Review workshop

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Sector Institution Members discussing the thematic area of Resource Mobilisation and Allocation during the ASSIP Review workshop

Development partners and Technical working group members approve ASSIP

Commissioner TIPD and Development partners during the Sector working group meeting to approve ASSIP

Development partners and sector institution members during the Sector working group meeting to approve ASSIP
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